Docket No.: 2257-0261PUS1

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Nobuki MATSUI et al.

Application No.: 10/594,601

Confirmation No.: 5009

Filed: March 28, 2007

Art Unit: 3744

For: FUEL CELL POWER GENERATION

REFRIGERATING SYSTEM

Examiner: W. E. Tapolcai

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Madam:

INTRODUCTORY COMMENTS

In response to the Office Action dated Cannot interpret entered date, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 8 of this paper.